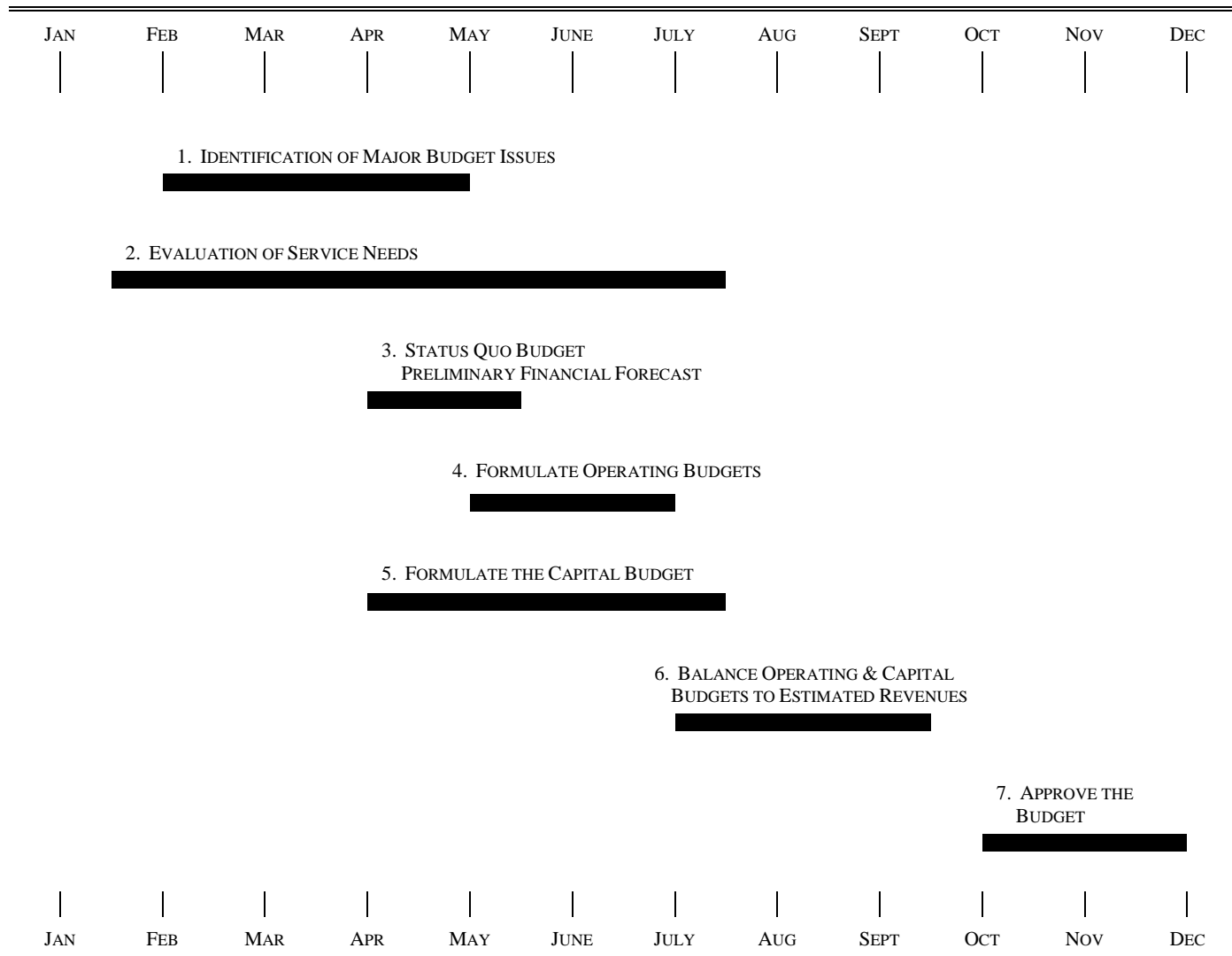

APPENDICES

THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2012 county services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the six year funding plans for 2012-2017. Criteria were adopted by the County Executive and cabinet to target new CIP projects of the highest priority for funding in 2012.

THE KING COUNTY BUDGET DEVELOPMENT PROCESS



THE KING COUNTY BUDGET PROCESS

1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)

This preliminary phase of the budget development process is to identify significant budget issues for the following year. Between February and May of each year, the County Executive and his cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the county's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the county's citizens. Once established, these policies vary little from year to year. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of excellent fiscal health. These long-term policies are one of these processes.

During this phase the county's short-term financial and operational policies are reviewed. Departments determine their main priorities and objectives for the year. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The budget book addresses the issues and priorities of the county on a programmatic basis. This section crosses organizational boundaries to present the county's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the broad operational policies and priorities discussed in the overall program area.

2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)

This secondary phase is to evaluate existing county services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Office of Performance, Strategy and Budget and Executive Cabinet to clarify program priorities.

3. ESTABLISH STATUS QUO BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)

During this phase, next year's estimated costs to provide programs at this year's service levels are determined (status quo) and then are compared to preliminary revenue forecasts. This step gives county officials an idea of what the county can afford and what reductions may need to be made to maintain existing service levels during the next budgeted year.

The status quo process is the first phase of the county's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior year's actual data, the current year's budget and a three-year financial forecast. The general fund financial plan is presented in the economic and revenue section of the budget book.

The development of financial forecasts and the department's operational priorities of the county are guided by annual review of a series of financial indicators that affect the county. The review is conducted at the same time as the budget process.

4. FORMULATE OPERATING BUDGET. (MAY - JUNE)

After assessing next year's estimated financial position at "status quo" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following year, the

plan requires departments to take measures to reduce program spending and requires the departments to identify additional program cuts to meet the established financial targets. The Office of Performance, Strategy and Budget sets the financial targets. Operating budget requests are submitted by all county departments, except the County Council agencies.

5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JULY)

The departments are directed to identify the county's requirements for major construction or renovation of public facilities, and acquisition of land related to future capital projects. Those requirements are then costed and ranked according to necessity by the responsible county department.

6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JUNE – END OF SEPTEMBER)

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following year. The Office of Performance, Strategy and Budget updates financial forecasts; executive cabinet task forces formally analyze program priorities; the Office of Performance, Strategy and Budget per established executive criteria prioritize capital project requests; and the County Executive decides final funding recommendations. The Office of Performance, Strategy and Budget ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following year revenues.

7. APPROVE THE BUDGET. (LAST WEEK OF SEPTEMBER - DECEMBER)

The executive proposed budget is transmitted to the County Council at the end of September. The Office of Performance, Strategy and Budget transmits financial plans for all the budgeted county funds as part of the proposed budget. The council reviews the proposed budget, holds public hearings, adjusts the budget as council members deem necessary, and adopts the budget as required by state law.

8. PROCESS FOR AMENDING THE ANNUAL BUDGET (JANUARY – DECEMBER)

The King County annual budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTEs).

A county agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the county budget. The affected agency prepares an ordinance, which amends the annual budget ordinance for their particular section. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is forwarded to the Office of Performance, Strategy and Budget. The King County code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Office of Performance, Strategy and Budget then makes a recommendation to the King County Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the King County Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the budget and fiscal committee). The legislation must then be advertised in a recognized newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the council chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the council. The council chair, working with the clerk of the council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the council is taken and a majority decision is announced.

By the theory of merger, the enacted legislation is merged into the annual budget ordinance, becoming a part of the annual budget ordinance.

DESCRIPTION OF KING COUNTY FUNDS

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the county's federal housing and community block grant are accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental fund types are classified as current expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service. Enterprise funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the airport fund. Internal services funds are established to account for certain activities which support other county operations, one such fund is the Risk Management fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the salary fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the current expense or special revenue funds are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities whether current or non-current, are reported on their balance sheets and their operating statements present revenue and expenses just like a

private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of county services and capital improvements. A brief description of the major categories of funds follows.

GOVERNMENTAL FUND TYPES

General Fund

The general fund (GF) is the county's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The general fund supports law, safety, and justice programs; the county's financial and administrative management; and community development planning. In addition, the general fund contributes to the operating budgets of the county's public health, human services, and developmental and environmental services. It also makes contributions to selected capital funds for capital improvement program projects when no other funding source is appropriate.

Special Revenue Funds

Special revenue funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.

Several special revenue funds account for over half of the total 2012 budgets for this fund group. They are the county road, surface water, public health pooling, and the human services funds. During 2012 the county will have 37 special revenue funds. Thirty-three of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
Chicago Climate Exchange		X	
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
Veteran's and Family Levy	X		
Human Services Levy	X		
Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Mental Illness and Drug Dependency	X		
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Water and Land Resources Shared Services	X		
Surface Water Management Local Drainage Services	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		

King County Flood Control Zone District	X	
Open Space Trails and Zoo Levy	X	
Local Hazardous Waste	X	
Development & Environmental Service	X	
Public Health Pooling	X	
Parks 2004 Levy	X	
Intercounty River Improvement	X	
Grants	X	
Employment and Education Resources	X	
Community Development Block Grant	X	
Youth Sport Facility Grant	X	
Noxious Weed Control	X	
Risk Abatement		X
Tiger Mountain Community Fund Reserve Account		X

Debt Service Funds

Debt service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt and to budget for bond anticipation notes (BANs). Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The unlimited and limited general obligation bond funds represent the bulk of debt service funds appropriations.

Capital Project Funds

Capital project funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, federal and state grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in enterprise funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds: (1) the solid waste enterprise is comprised of the solid waste operating fund, solid waste capital equipment recovery fund, landfill post-closure maintenance fund, landfill reserve fund, and solid waste construction fund; (2) the King County International Airport enterprise fund; (3) public transportation fund; and, (4) water quality fund.

Internal Service Funds

Internal service funds are used to account for operations similar to those accounted for in enterprise funds, but which provide goods or services primarily to other departments on a cost reimbursable basis. The county's data processing is an example of such an activity. The majority of the appropriations in these funds are double budgeted, as they are also included in the paying agencies that receive the services. There are more internal service funds: insurance,

KCIT services, safety and claims management, public works equipment repair and replacement, motor pool equipment repair and replacement, employee benefits, and facilities management.

BASIS OF BUDGETING

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the current expense and budgeted special revenue funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the current expense and special revenue funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;
2. For the current expense and special revenue funds, capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the general fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the special revenue fund group do not have an annual basis of budgeting. They are the grants fund and the federal housing and community development block grant fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the debt service funds, the legally prescribed budgetary basis is in conformity with GAAP.

All capital project funds except for the road improvement guaranty fund and water quality funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the county's six year capital improvement program is appropriated each year. The road improvement guaranty fund is not budgeted and reports capital improvement assessments construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the King County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available

spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest expense are not budgeted in the year of accrual;
- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;
- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; expenditures for the payment of bond and capital lease debt principle are budgeted; expenditures for the prepayment of debt services are budgeted;
- In the internal service funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the state of Washington Department of Labor and Industries for which the safety and claims management fund (an internal service fund) acts as a clearing fund are budgeted.

GLOSSARY

Account Class—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

Accrual Basis—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

Allot—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriations—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

Assessed valuation—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

Asset—Any owned physical object (tangible) or right (intangible) having a monetary value.

Available (Undesignated) Fund Balance— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Base Budget— The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

Bond—Is a long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar—Is the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets—Are assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget—Is the appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Improvement Project—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

Capital Outlay—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increases their useful life. It is also called capital improvements.

Capital Reserve—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis—Is a basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI)—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA)—Is an increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax—A tax levied to support a specific government program or purpose.

Deficit—Is the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation—Is the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement—Is the expenditure of monies from an account.

Encumbrances—Are commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—Is the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Financial Plan—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit—A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent Position (FTE)—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

Fund Balance—Is the fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

GAAP—Generally Accepted Accounting Principles. These are uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Grants—Is a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Hourly—Is an employee who is paid on a per hour basis.

Infrastructure—Is the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers—The movement of monies between funds of the same governmental entity.

Intergovernmental—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

Intergovernmental Revenue—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

Lapsing Appropriation—This is automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy—Is to impose taxes for the support of government activities.

Levy Rate—The amount of tax levied for each \$1,000 of assessed valuation.

Liability—Is the indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

Line-Item Budget—A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt—Is debt with a maturity of more than one year after the date of issuance.

Materials and Supplies—Are expendable materials and operating supplies necessary to conduct departmental operations.

Mill—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Basis—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

Net Budget—The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

Objective—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations—Are amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

Operating Revenue—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses—The cost for personnel, materials and equipment required for a department to function.

Ordinance - Is a formal legislative enactment by the Council or governing body of a governmental entity.

Pay-As-You-Go Basis—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget—Is a budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure—Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services—Are expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances—Are obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Product Based Budgeting—A method of budgeting that allocates expenditures to products and services for each department. A product or service is something that is created by County effort which can be delivered to someone else to achieve a desired outcome.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget—Is a budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Category—Is a grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

Program Performance Budget—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)—Revenues earned by a program, including fees for services, license and permit fees, and fines.

Reserve—Is an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution—Is a special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that : (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

Service Lease—A lease under which the lessor maintains and services the asset.

Service Level—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-Based Budgeting—Is a decentralized budget process whereby budget preparation and development are based on individual departmental sites.

Source of Revenue—Revenues classified according to their point of origin.

Strategic Plan—The King County Strategic Plan helps define important goals, set specific directions, and clarify policy and budget priorities.

Supplemental Appropriation—An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance—Is the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

Workload Indicator—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Expenditure Schedules

EXPENDITURES BY STRATEGIC AREA, APPROPRIATION UNIT

GENERAL FUND

	2012 ADOPTED	2013 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
JUSTICE AND SAFETY				
ADULT AND JUVENILE DETENTION	\$ 130,212,329	\$ 128,214,175	\$ (1,998,154)	-2%
DISTRICT COURT	27,461,186	29,930,275	2,469,089	9%
DRUG ENFORCEMENT FORFEITS	1,138,037	1,132,194	(5,843)	-1%
INMATE WELFARE ADMIN	1,168,877	1,551,808	382,931	33%
JAIL HEALTH SERVICES	25,409,575	25,147,641	(261,934)	-1%
JUDICIAL ADMINISTRATION	19,061,595	19,750,105	688,510	4%
JUVENILE INMATE WELFARE	-	7,500	7,500	N/A
OFFICE OF EMERGENCY MANAGEMENT	1,933,695	2,306,342	372,647	19%
PAO ANTIPROFITEERING	119,897	119,897	-	0%
PROSECUTING ATTORNEY	58,718,143	61,088,579	2,370,436	4%
PUBLIC DEFENSE	43,127,295	41,481,187	(1,646,108)	-4%
SHERIFF	143,973,142	142,175,077	(1,798,065)	-1%
SUPERIOR COURT	44,528,459	47,076,542	2,548,083	6%
TOTAL JUSTICE AND SAFETY	496,852,230	499,981,322	3,129,092	1%
			-	
HEALTH AND HUMAN POTENTIAL				
HUMAN SVCS GF TRANSFER	2,106,283	1,130,283	(976,000)	-46%
PHYSICAL ENV GF TRANSFERS	2,221,421	2,480,834	259,413	12%
PUB HEALTH AND EMERG SERVICES	25,041,950	25,411,520	369,570	1%
TOTAL HEALTH AND HUMAN POTENTIAL	29,369,654	29,022,637	(347,017)	-1%
			-	
HOW WE DELIVER				
ASSESSMENTS	21,778,926	23,302,700	1,523,774	7%
BOUNDARY REVIEW	352,487	341,202	(11,285)	-3%
BRD OF APPEALS EQUALIZTN	709,278	713,595	4,317	1%
CABLE COMMUNICATIONS	304,509	312,836	8,327	3%
CHARTER REVIEW COMMISSION	25,000	-	(25,000)	-100%
COUNCIL ADMINISTRATION	12,610,980	12,757,311	146,331	1%
COUNTY AUDITOR	1,639,308	1,735,744	96,436	6%
COUNTY COUNCIL	1,587,015	1,637,197	50,182	3%
COUNTY EXECUTIVE	243,932	252,902	8,970	4%
ELECTIONS	20,064,022	20,019,362	(44,660)	0%
EXECUTIVE SERVICES ADMINISTRATION	3,519,464	2,790,484	(728,980)	-21%
FEDERAL LOBBYING	368,000	240,000	(128,000)	-35%
GEN GOVERNMENT FUND TRNSFR	3,283,799	2,747,626	(536,173)	-16%
HEARING EXAMINER	549,243	604,330	55,087	10%
INTERNAL SUPPORT	15,253,363	16,703,398	1,450,035	10%
KC CIVIC TELEVISION	577,574	587,735	10,161	2%
LABOR RELATIONS	2,260,772	2,368,060	107,288	5%
MEMBERSHIPS AND DUES	622,204	745,693	123,489	20%
OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS	359,280	351,914	(7,366)	-2%
OFFICE OF HUMAN RSRCES	5,739,877	5,776,424	36,547	1%
OFFICE OF INDEP OVERSIGHT	454,531	562,169	107,638	24%
OFFICE OF PERFORMANCE STRATEGY AND BUDGET	7,254,511	7,190,813	(63,698)	-1%
OFFICE OF THE EXECUTIVE	4,257,373	4,351,517	94,144	2%
OMBUDSMAN TAX ADVISOR	1,133,492	1,197,574	64,082	6%
REAL ESTATE SERVICES	3,798,707	3,696,500	(102,207)	-3%
RECORDS AND LICENSNG SERV.	8,193,091	8,487,681	294,590	4%
STATE EXAMINER	872,172	913,984	41,812	5%
TOTAL HOW WE DELIVER	117,812,910	120,388,749	2,575,839	2%
			-	
OTHER				
GENERAL FUND DEBT SERVICE	25,887,481	24,553,301	(1,334,180)	-5%
CIP GF TRANSFER	10,726,167	10,039,418	(686,749)	-6%
TOTAL OTHER	36,613,648	34,592,719	(2,020,929)	-6%
			-	
TOTAL GENERAL FUND	\$ 680,648,442	\$ 683,985,427	\$ 3,336,985	0%

The General Fund is an annual budget for the 2013/2014 Biennium.

**EXPENDITURES BY STRATEGIC AREA, APPROPRIATION UNIT
NON-GENERAL FUND, ANNUAL**

	2012 ADOPTED	2013 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
HEALTH AND HUMAN POTENTIAL				
EMERGENCY MEDICAL SERVICES	\$ 71,347,000	\$ 74,620,557	\$ 3,273,557	5%
LOCAL HAZARDOUS WASTE	15,129,607	16,326,880	1,197,273	8%
MEDICAL EXAMINER	4,720,080	6,297,400	1,577,320	33%
PUBLIC HEALTH	198,602,179	230,136,210	31,534,031	16%
TOTAL HEALTH AND HUMAN POTENTIAL	289,798,866	327,381,048	37,582,182	13%
ECONOMIC GROWTH AND BUILT ENVIRONMENT				
PARKS	30,539,214	32,554,680	2,015,466	7%
PARKS EXPANSION LEVY	19,493,105	20,877,268	1,384,163	7%
YOUTH SPORTS FACILITY GRANT	771,363	677,676	(93,687)	-12%
TOTAL ECONOMIC GROWTH AND BUILT ENVIRONMENT	50,803,682	54,109,624	3,305,942	7%
HOW WE DELIVER				
BUSINESS RESOURCE CENTER	8,673,605	11,930,637	3,257,032	38%
BYRNE JAG GRANT 2011	242,692	-	(242,692)	-100%
BYRNE JAG GRANT 2012	-	138,366	138,366	N/A
FINANCE AND BUSINESS OPERATIONS	26,896,807	27,201,494	304,687	1%
GRANTS	19,438,407	38,020,385	18,581,978	96%
TOTAL HOW WE DELIVER	\$ 55,251,511	\$ 77,290,882	\$ 22,039,371	40%
TOTAL NON-GENERAL FUND ANNUAL	\$ 395,854,059	\$ 458,781,554	\$ 62,927,495	16%

The agencies listed above are annual budgets for the 2013/2014 biennium.

**EXPENDITURES BY STRATEGIC AREA, APPROPRIATION UNIT
NON-GENERAL FUND, BIENNIAL**

	2012 ADOPTED	2013 PROPOSED	2014 PROPOSED	2013/2014 PROPOSED	AMOUNT OF CHANGE 2013 - 2012	PERCENT CHANGE
JUSTICE AND SAFETY						
ADULT AND JUVENILE DETENTION MIDD	\$ 329,464	\$ 329,464	\$ 329,464	\$ 658,928	\$ -	0%
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	15,839,472	16,221,985	16,826,433	33,048,418	382,513	2%
DISTRICT COURT MIDD	983,689	1,026,398	1,067,115	2,093,513	42,709	4%
ENHANCED 911	27,252,923	28,165,719	25,709,170	53,874,889	912,796	3%
JAIL HEALTH SERVICE MIDD	3,313,545	3,804,265	3,916,099	7,720,364	490,720	15%
JUDICIAL ADMINISTRATION MIDD	1,467,595	1,519,502	1,585,286	3,104,788	51,907	4%
OFFICE OF PUBLIC DEFENSE MIDD	1,817,183	1,725,288	1,808,942	3,534,230	(91,895)	-5%
PROSECUTING ATTORNEY MIDD	1,155,620	1,237,886	1,281,914	2,519,800	82,266	7%
RADIO COMMUNICATIONS	3,379,298	3,268,366	3,495,043	6,763,409	(110,932)	-3%
SHERIFF MIDD	168,075	139,785	145,501	285,286	(28,290)	-17%
SUPERIOR COURT MIDD	1,563,797	1,654,876	1,722,515	3,377,392	91,079	6%
TOTAL JUSTICE AND SAFETY	57,270,661	59,093,534	57,887,482	116,981,016	1,822,873	3%
HEALTH AND HUMAN POTENTIAL						
CFS TRANSFER TO HUMAN SERVICE	3,714,101	1,893,101	1,893,101	3,786,202	(1,821,000)	-49%
COMMUNITY AND HUMANS SERVICES ADMINISTRATION	3,375,596	3,545,241	3,269,023	6,814,265	169,645	5%
COMMUNITY SERVICES OPERATING	4,872,840	4,110,917	4,167,457	8,278,374	(761,923)	-16%
DEVELOPMENTAL DISABILITIES	27,421,079	27,492,362	27,607,655	55,100,017	71,283	0%
HUMAN SERVICES LEVY	7,829,283	9,544,638	8,797,055	18,341,693	1,715,355	22%
MENTAL HEALTH AND SUBSTANCE ABUSE MIDD	5,012,727	4,950,661	4,948,047	9,898,709	(62,066)	-1%
MENTAL ILLNESS AND DRUG DEPENDENCY	41,023,077	41,116,502	41,143,398	82,259,901	93,425	0%
MHCADS - ALCOHOLISM AND SUBSTANCE ABUSE	28,226,707	28,558,597	28,955,357	57,513,954	331,890	1%
MHCADS - MENTAL HEALTH	168,760,427	170,601,086	171,246,954	341,848,040	1,840,659	1%
VETERAN AND FAMILY LEVY	7,829,283	9,571,869	9,551,841	19,123,710	1,742,586	22%
VETERANS SERVICES	3,061,189	3,309,139	3,389,810	6,698,949	247,950	8%
TOTAL HEALTH AND HUMAN POTENTIAL	301,126,309	304,694,114	304,969,700	609,663,814	3,567,805	1%
ECONOMIC GROWTH AND BUILT ENVIRONMENT						
ABATEMENTS	478,042	483,394	492,898	976,292	5,352	1%
AIRPORT	14,717,419	14,930,850	15,506,565	30,437,415	213,431	1%
AIRPORT CONSTRUCTION TRANSFER	4,000,000	3,500,000	2,000,000	5,500,000	(500,000)	-13%
ARTS AND CULTURAL DEVELOPMENT	13,050,396	3,344,439	1,255,661	4,600,100	(9,705,957)	-74%
DEVELOPMENT AND ENVIRONMENTAL SERVICES	15,459,696	1,313,870	1,613,732	2,927,602	(14,145,826)	-92%
DOT DIRECTOR'S OFFICE	5,802,222	5,732,554	5,815,339	11,547,893	(69,668)	-1%
EMPLOYMENT EDUCATION RESOURCE	11,353,332	11,736,674	11,694,902	23,431,575	383,342	3%
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT	18,895,115	19,117,834	19,112,509	38,230,343	222,719	1%
FLOOD CONTROL DISTRICT	38,393,735	42,265,387	71,703,719	113,969,106	3,871,652	10%
GENERAL PUBLIC SERVICES	-	1,686,290	1,711,383	3,397,674	1,686,290	N/A
HOUSING OPPORTUNITY FUND	-	38,004,070	31,194,107	69,198,177	38,004,070	N/A
HISTORIC PRESERVATION	461,500	473,014	493,388	966,402	11,514	2%
INTERCOUNTY RIVER IMPROVEMENT	50,000	50,000	50,000	100,000	-	0%
MARINE DIVISION	17,340,999	17,621,406	12,232,517	29,853,923	280,407	2%
PERMITTING INTEGRATION	-	479,627	503,998	983,624	479,627	N/A
PLANNING AND PERMITTING	-	10,821,387	10,860,387	21,681,774	10,821,387	N/A
ROAD IMPROVEMENT GUARANTY	8,739	8,203	8,203	16,406	(536)	-6%
ROADS	76,540,822	72,946,669	67,987,829	140,934,497	(3,594,153)	-5%
ROADS CONSTRUCTION TRANSFER	29,004,680	25,000,000	23,000,000	48,000,000	(4,004,680)	-14%
TRANSIT	643,737,793	664,998,989	687,572,742	1,352,571,730	21,261,196	3%
TRANSIT REVENUE FLEET REPLACEMENT	139,197,892	65,723,616	196,906,002	262,629,618	(73,474,276)	-53%
TOTAL ECONOMIC GROWTH AND BUILT ENVIRONMENT	1,028,492,382	1,000,238,271	1,161,715,880	2,161,954,151	(28,254,111)	-3%
ENVIRONMENTAL SUSTAINABILITY						
CITIZEN COUNCILOR	138,440	137,112	137,112	274,224	(1,328)	-1%
NATURAL RESOURCES ADMINISTRATION	5,820,640	6,209,378	6,452,908	12,662,285	388,738	7%
NOXIOUS WEED PROGRAM	1,861,772	2,021,787	2,097,681	4,119,469	160,015	9%
SOLID WASTE	96,996,436	105,149,786	105,750,191	210,899,977	8,153,350	8%
SOLID WASTE POST CLOSURE MAINTENANCE	2,826,439	2,025,668	2,039,766	4,065,434	(800,771)	-28%
SURFACE WATER MANAGEMENT LOCAL SERVICES	22,054,170	25,562,454	24,298,347	49,860,801	3,508,284	16%

**EXPENDITURES BY STRATEGIC AREA, APPROPRIATION UNIT
NON-GENERAL FUND, BIENNIAL**

	2012 ADOPTED	2013 PROPOSED	2014 PROPOSED	2013/2014 PROPOSED	AMOUNT OF CHANGE 2013 - 2012	PERCENT CHANGE
WASTEWATER TREATMENT	116,620,203	121,527,500	125,856,972	247,384,472	4,907,297	4%
WATER AND LAND RESOURCES	28,954,465	28,208,777	28,147,752	56,356,529	(745,688)	-3%
ENVIRONMENTAL SUSTAINABILITY TOTAL	275,272,565	290,842,462	294,780,730	585,623,192	15,569,897	6%
HOW WE DELIVER						
ANIMAL REQUESTS	200,000	140,000	140,000	280,000	(60,000)	-30%
EMPLOYEE BENEFITS	225,069,445	231,185,176	245,675,595	476,860,771	6,115,731	3%
FACILITIES MANAGEMENT DIVISION	45,958,952	47,731,601	49,581,609	97,313,210	1,772,649	4%
FLEET MANAGEMENT EQUIPMENT	13,862,723	13,192,855	12,704,806	25,897,661	(669,868)	-5%
FLEET MOTOR POOL	12,812,259	13,599,511	14,446,932	28,046,443	787,252	6%
FLEET WASTEWATER EQUIPMENT	4,678,290	3,272,394	1,887,705	5,160,099	(1,405,896)	-30%
GEOGRAPHIC INFORMATION SYSTEMS	5,405,053	5,175,217	6,336,896	11,512,114	(229,836)	-4%
INET	2,901,537	2,887,540	3,069,286	5,956,826	(13,997)	0%
KCIT TECHNOLOGY SERVICES	60,499,217	63,754,457	65,945,434	129,699,891	3,255,240	5%
KCIT STRATEGY AND PERFORMANCE	3,822,801	6,625,848	5,453,575	12,079,423	2,803,047	73%
RECORDERS OPERATION AND MAINTENANCE	2,234,703	1,720,771	1,797,544	3,518,315	(513,932)	-23%
REGIONAL ANIMAL SERVICES	6,813,225	6,389,873	6,518,227	12,908,100	(423,352)	-6%
RISK MANAGEMENT	27,940,468	30,749,927	32,169,863	62,919,789	2,809,459	10%
SAFETY AND CLAIMS MANAGEMENT	36,817,841	38,010,393	39,515,056	77,525,449	1,192,552	3%
HOW WE DELIVER TOTAL	449,016,514	464,435,562	485,242,529	949,678,091	15,419,048	3%
DEBT SERVICE						
LIMITED GO BOND REDEMPTION	252,677,456	158,766,208	162,473,487	321,239,695	(93,911,248)	-37%
UNLIMITED GO BOND REDEMP	22,240,250	20,832,438	19,431,944	40,264,381	(1,407,813)	-6%
WASTEWATER DEBT SERVICE	211,619,903	238,226,185	244,424,313	482,650,498	26,606,282	13%
TRANSIT DEBT SERVICE	-	16,992,024	17,010,724	34,002,748	16,992,024	N/A
TOTAL DEBT SERVICE	486,537,609	434,816,854	443,340,468	878,157,322	(51,720,755)	-11%
CAPITAL FUNDS	444,482,995	804,106,218	359,240,996	1,163,347,214	359,623,223	81%
TOTAL NON-GENERAL FUND BIENNIAL	\$ 3,042,199,035	\$ 3,358,227,016	\$ 3,107,177,785	\$ 6,465,404,800	\$ 316,027,981	10%
TOTAL KING COUNTY FUNDS	\$ 4,118,701,536	\$ 4,500,993,997	\$ 3,107,177,785	\$ 7,608,171,781	\$ 382,292,461	9%

FTEs Schedules

**FTEs by Strategic Area, Appropriation Unit
General Fund**

STRATEGIC PLAN/APPROPRIATION	2011 ADOPTED	2012 ADOPTED	2013 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
JUSTICE AND SAFETY					
ADULT AND JUVENILE DETENTION	951.50	939.50	891.72	(47.78)	-5.1%
DISTRICT COURT	245.45	244.50	252.00	7.50	3.1%
DRUG ENFORCEMENT FORFEITS	3.00	4.00	4.00	-	0.0%
JAIL HEALTH SERVICES	140.50	141.90	136.70	(5.20)	-3.7%
JUDICIAL ADMINISTRATION	203.00	201.50	199.00	(2.50)	-1.2%
OFFICE OF EMERGENCY MANAGEMENT	4.00	6.00	6.00	-	0.0%
OFFICE OF THE PUBLIC DEFENDER	18.75	18.75	19.75	1.00	5.3%
PROSECUTING ATTORNEY	458.80	463.30	457.30	(6.00)	-1.3%
SHERIFF	995.80	958.80	960.25	1.45	0.2%
SUPERIOR COURT	371.85	361.00	357.50	(3.50)	-1.0%
TOTAL JUSTICE AND SAFETY	3,392.65	3,339.25	3,284.22	(55.03)	-1.6%
HOW WE DELIVER					
ASSESSMENTS	208.00	212.00	212.00	-	0.0%
BOARD OF APPEALS	4.00	4.00	4.00	-	0.0%
BOUNDARY REVIEW BOARD	2.00	2.00	2.00	-	0.0%
CABLE COMMUNICATIONS	1.00	1.00	1.50	0.50	50.0%
COUNCIL ADMINISTRATION	85.10	95.10	95.10	-	0.0%
COUNTY AUDITOR	16.90	16.90	16.90	-	0.0%
COUNTY COUNCIL	18.00	9.00	9.00	-	0.0%
COUNTY EXECUTIVE	2.00	1.00	1.00	-	0.0%
ELECTIONS	62.00	64.00	68.43	4.43	6.9%
EXECUTIVE SERVICES - ADMINISTRATION	22.50	17.50	16.50	(1.00)	-5.7%
HEARING EXAMINER	4.00	4.00	4.00	-	0.0%
HUMAN RESOURCES MANAGEMENT	35.75	37.00	38.00	1.00	2.7%
KING COUNTY CIVIC TELEVISION	5.00	5.00	5.00	-	0.0%
OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS	2.50	2.50	2.00	(0.50)	-20.0%
OFFICE OF LABOR RELATIONS	14.50	15.50	15.60	0.10	0.6%
OFFICE OF LAW ENFORCEMENT OVERSIGHT	4.00	4.00	4.00	-	0.0%
OFFICE OF PERFORMANCE, STRATEGY AND BUDGET	45.00	48.00	47.00	(1.00)	-2.1%
OFFICE OF THE COUNTY EXECUTIVE	24.00	25.00	24.00	(1.00)	-4.0%
OMBUDSMAN/TAX ADVISOR	10.00	10.00	10.00	-	0.0%
REAL ESTATE SERVICES	26.00	23.00	21.00	(2.00)	-8.7%
RECORDS AND LICENSING SERVICES	68.00	71.00	74.00	3.00	4.2%
TOTAL HOW WE DELIVER	660.25	667.50	671.03	3.53	0.5%
TOTAL GENERAL FUND	4,052.90	4,006.75	3,955.25	(51.50)	-1.3%

FTEs by Strategic Plan Category, Appropriation Unit
Non General Funds

STRATEGIC PLAN APPROPRIATION	2011 ADOPTED	2012 ADOPTED	2013 PROPOSED	2014 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
JUSTICE AND SAFETY						
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	96.00	96.00	93.00	93.00	(3.00)	-3.1%
DISTRICT COURT MIDD	7.50	7.50	7.00	7.00	(0.50)	-6.7%
ENHANCED-911	11.00	12.00	12.00	12.00	-	0.0%
JAIL HEALTH SERVICES MIDD	18.85	18.85	18.85	18.85	-	0.0%
JUDICIAL ADMINISTRATION MIDD	12.50	12.50	12.50	12.50	-	0.0%
PROSECUTING ATTORNEY MIDD	7.85	7.85	7.85	7.85	-	0.0%
RADIO COMMUNICATION SERVICES	14.00	15.00	15.00	15.00	-	0.0%
SHERIFF MIDD	1.00	1.00	1.00	1.00	-	0.0%
SUPERIOR COURT MIDD	12.50	15.60	14.80	14.80	(0.80)	-5.1%
TOTAL JUSTICE AND SAFETY	181.20	186.30	182.00	182.00	(4.30)	-2.3%
HEALTH AND HUMAN POTENTIAL						
CFS COMMUNITY SVCS-OPERATING	15.50	14.50	12.50	10.50	(2.00)	-13.8%
COMMUNITY AND HUMAN SERVICES ADMINISTRATION	36.00	15.00	15.00	15.00	-	0.0%
DEVELOPMENTAL DISABILITIES	16.00	16.00	16.00	16.00	-	0.0%
EMERGENCY MEDICAL SERVICES	119.37	119.39	126.10	126.10	6.71	5.6%
HUMAN SERVICES LEVY	4.50	4.50	4.50	4.50	-	0.0%
MEDICAL EXAMINER	25.46	24.81	27.00	27.00	2.19	8.8%
MENTAL HEALTH AND SUBSTANCE ABUSE MIDD	2.75	2.75	2.75	2.75	-	0.0%
MENTAL ILLNESS AND DRUG DEPENDENCY	13.75	13.00	13.00	13.00	-	0.0%
MHCADS - ALCOHOLISM AND SUBSTANCE ABUSE	36.90	32.70	34.49	34.49	1.79	5.5%
MHCADS - MENTAL HEALTH	73.50	75.50	78.30	78.30	2.80	3.7%
PUBLIC HEALTH	1,187.46	1,080.02	1,127.59	1,127.59	47.57	4.4%
VETERANS & FAMILY LEVY	11.00	11.00	11.00	11.00	-	0.0%
VETERANS SERVICES	8.00	7.00	7.00	7.00	-	0.0%
TOTAL HEALTH AND HUMAN POTENTIAL	1,550.19	1,416.17	1,475.23	1,473.23	59.06	4.2%
ECONOMIC GROWTH AND BUILT ENVIRONMENT						
AIRPORT	46.00	46.00	46.00	46.00	-	0.0%
DEVELOPMENT AND ENVIRONMENTAL SERVICES	116.50	95.60	(0.36)	2.15	(95.96)	-100.4%
PLANNING AND PERMITTING	-	-	73.78	72.74	73.78	N/A
PERMITTING INTEGRATION	-	-	2.00	2.00	2.00	N/A
GENERAL PUBLIC SERVICES	-	-	8.23	7.97	8.23	N/A
DOT DIRECTOR'S OFFICE	92.15	30.90	30.90	30.48	-	0.0%
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT	35.50	35.50	37.50	37.50	2.00	5.6%
KC FLOOD CONTROL CONTRACT	34.00	39.00	39.00	39.00	-	0.0%
MARINE DIVISION	19.96	21.20	20.24	22.16	(0.96)	-4.5%
PARKS AND RECREATION	173.38	179.88	182.88	182.88	3.00	1.7%
ROADS	588.55	484.75	412.33	367.77	(72.42)	-14.9%
TRANSIT	4,030.07	3,941.95	3,996.53	3,987.86	54.58	1.4%
EMPLOYMENT AND EDUCATION RESOURCES	60.28	55.28	55.28	55.28	-	0.0%
YOUTH SPORTS FACILITIES GRANT	1.00	1.00	1.00	1.00	-	0.0%
TOTAL ECONOMIC GROWTH AND BUILT ENVIRONMENT	5,197.39	4,931.06	4,905.31	4,854.79	(25.75)	-0.5%
ENVIRONMENTAL SUSTAINABILITY						
NATURAL RESOURCES AND PARKS ADMINISTRATION	35.10	23.10	27.35	27.35	4.25	18.4%
NOXIOUS WEED CONTROL PROGRAM	12.84	12.84	12.83	12.83	(0.01)	-0.1%
SOLID WASTE POST-CLOSURE LANDFILL MAINTENANCE	1.00	1.00	1.00	1.00	-	0.0%
SOLID WASTE	388.57	377.81	377.25	377.25	(0.56)	-0.1%
SWM LOCAL DRAINAGE SVCS	104.80	97.54	99.00	98.75	1.46	1.5%
WASTEWATER TREATMENT	594.70	585.70	592.25	592.25	6.55	1.1%
WATER & LAND RES SHARED SVCS	182.49	161.15	160.52	160.52	(0.63)	-0.4%
TOTAL ENVIRONMENTAL SUSTAINABILITY	1,319.50	1,259.14	1,270.20	1,269.95	11.06	0.9%
HOW WE DELIVER						
BUSINESS RESOURCE CENTER	19.83	42.00	46.00	46.00	4.00	9.5%
CITIZEN COUNCILOR NETWORK	1.10	1.10	-	-	(1.10)	-100.0%
EMPLOYEE BENEFITS	12.00	12.00	12.00	12.00	-	0.0%
EQUIPMENT REPAIR AND REPLACEMENT	56.00	56.00	56.00	56.00	-	0.0%
FACILITIES MGMT INTERNAL SERVICE	328.50	324.25	315.17	305.67	(9.08)	-2.8%
FINANCE AND BUSINESS OPERATIONS	192.66	181.54	192.42	192.42	10.88	6.0%

FTEs by Strategic Plan Category, Appropriation Unit
Non General Funds

STRATEGIC PLAN	2011	2012	2013	2014	AMOUNT OF	PERCENT
APPROPRIATION	ADOPTED	ADOPTED	PROPOSED	PROPOSED	CHANGE	CHANGE
GEOGRAPHIC INFORMATION SYSTEMS	27.00	28.00	28.00	28.00	-	0.0%
GRANTS FUND	72.60	63.10	51.19	51.19	(11.91)	-18.9%
I-NET OPERATIONS	8.00	8.00	8.00	8.00	-	0.0%
KCIT STRATEGY AND PERFORMANCE	27.00	26.00	36.00	36.00	10.00	38.5%
MOTOR POOL EQUIPMENT RENTAL AND REVOLVING	19.00	19.00	19.00	19.00	-	0.0%
RECORDER'S OPERATION AND MAINTENANCE	8.50	6.50	6.50	6.50	-	0.0%
REGIONAL ANIMAL SERVICES OF KING COUNTY	44.50	49.18	44.18	44.18	(5.00)	-10.2%
RISK MANAGEMENT	21.00	20.00	20.00	20.00	-	0.0%
SAFETY AND CLAIMS MANAGEMENT	29.00	29.00	29.00	29.00	-	0.0%
KCIT SERVICES**	111.00	328.25	317.68	321.68	(10.57)	-3.2%
TELECOMMUNICATIONS	8.00	-	-	-	-	0.0%
TOTAL HOW WE DELIVER	985.69	1,193.92	1,181.14	1,175.64	(12.78)	-1.1%
TOTAL NON-GENERAL FUNDS	9,233.97	8,986.59	9,013.88	8,955.61	27.29	0.3%
TOTAL ALL FUNDS	13,286.87	12,993.34	12,969.13	12,910.86	(24.21)	-0.3%

*The Departments of Transportation, and Development and Environmental Services include biennial budget for 2012/2013.

** In 2012 KCIT Services centralized IT functions throughout the County; IT personnel are now report to the KCIT Director.

**Full-Time Equivalents Positions (FTEs) by Agency or Department
All Funds**

Agency or Department	2011 Adopted	2012 Adopted	2013 Proposed	2014 Proposed	FTE Change 2013-2012	% Change
Elected Agencies						
Assessor	208	212	212	212	-	0%
District Court	253	252	259	259	7	3%
Elections	62	64	68	68	4	6%
Legislative Agencies	143	144	144	144	-	0%
Prosecuting Attorney	467	471	465	465	(6)	-1%
Sheriff	1,096	1,060	1,058	1,058	(2)	0%
Superior Court	384	377	372	372	(4)	-1%
Total Elected Agencies	2,613	2,580	2,579	2,579	(0)	0%
Executive Agencies						
County Executive	86	90	116	116	26	31%
Adult and Juvenile Detention	952	940	892	892	(48)	-5%
Community & Human Services	332	301	307	305	6	2%
Development & Environmental Services	117	96	84	85	(12)	-10%
Executive Services	823	831	833	823	2	0%
King County Information Technology	196	406	378	382	(28)	-14%
Judicial Administration*	216	214	212	212	(3)	-1%
Natural Resources & Parks	1,528	1,479	1,493	1,493	14	1%
Public Health	1,492	1,385	1,436	1,436	51	3%
Transportation	4,852	4,600	4,581	4,529	(19)	0%
Total Executive Agencies	10,592	10,341	10,331	10,273	(10)	0%
Other Agencies						
Administrative Offices	73	63	51	51	(12)	-16%
Independent Offices	10	10	8	8	(2)	-17%
Total Other Agencies	82	73	59	59	(14)	-16%
Total King County	13,287	12,993	12,969	12,911	(24)	0%

King County FTEs

	2009	2010	2011	2012/2013	2013	2014	Change	% Change
All Funds	Adopted	Adopted	Adopted	Adopted	Proposed	Proposed	over 2009	over 2009
Justice and Safety	3,810	3,746	3,574	3,526	3,466	3,466	(343)	(9.0%)
Health and Human Potential	1,646	1,600	1,550	1,416	1,475	1,473	(171)	(10.4%)
Economic Growth and Built Environment	5,356	5,220	5,197	4,931	4,905	4,855	(451)	(8.4%)
Environmental Sustainability	1,360	1,335	1,320	1,259	1,270	1,270	(90)	(6.6%)
How We Deliver	1,749	1,686	1,646	1,861	1,852	1,847	103	5.9%
Total	13,922	13,587	13,287	12,993	12,969	12,911	(952)	(6.8%)

	2009	2010	2011	2012	2013	2014	Change	% Change
General Fund Only	Adopted	Adopted	Adopted	Adopted	Proposed	Proposed	over 2009	over 2009
Justice and Safety	3,678	3,574	3,393	3,339	3,284	3,284	(394)	(10.7%)
How We Deliver	771	749	660	668	671	671	(100)	(12.9%)
Total	4,449	4,323	4,053	4,007	3,955	3,955	(493)	(11.1%)

All Funds above include General Fund FTEs.

Source: 2013/2014 Essbase Budget System

Revenue Schedules

**2013/2014 REVENUES AND EXPENDITURES
BY FUND**

FUND	REVENUES (\$000)			EXPENDITURES (\$000)			VARIANCE (\$000)	
	FY13	FY14	FY13/FY14	FY13	FY14	FY13/FY14		
0010 - GENERAL FUND	675,636	0	675,636	682,426	0	682,426	-6,790	-1%
0016 - INMATE WELFARE FUND	1,019	0	1,019	1,559	0	1,559	-540	-53%
1030 - COUNTY ROAD FUND	96,445	92,596	189,041	97,947	90,988	188,934	106	0%
1040 - SW POST CLOSURE LF MAINT	48	11	59	2,026	2,040	4,065	-4,007	-6848%
1060 - VETERANS RELIEF	2,847	2,895	5,743	3,309	3,390	6,699	-956	-17%
1070 - DEVELOPMENTAL DISABILITY	30,222	30,312	60,534	31,038	30,877	61,914	-1,381	-2%
1090 - RECORDER'S O & M FUND	1,503	1,496	2,999	1,721	1,798	3,518	-519	-17%
1110 - EMERGENCY TELEPHONE E911	24,760	25,455	50,216	28,166	25,709	53,875	-3,659	-7%
1120 - MENTAL HEALTH	170,557	170,530	341,087	170,601	171,247	341,848	-761	0%
1190 - MENTAL ILLNESS DRUG DEPENDENCY	46,167	55,876	102,043	57,505	57,948	115,453	-13,410	-13%
1141 - VETERANS AND FAMILY LEVY	8,238	8,473	16,710	9,572	9,552	19,124	-2,414	-14%
1142 - HUMAN SERVICES LEVY	8,187	8,422	16,608	9,545	8,797	18,342	-1,733	-10%
1150 - ROAD IMPROVEMENT GUARANTY	8	8	16	8	8	16	0	0%
1170 - ARTS & CULTURAL DEV FUND	3,344	1,256	4,600	3,344	1,256	4,600	0	0%
1190 - EMERGENCY MEDICAL SERVICE	72,908	0	72,908	74,621	0	74,621	-1,712	-2%
1210 - SHARED SERVICES FUND	28,209	28,148	56,357	28,209	28,148	56,357	0	0%
1211 - SURFACE WATER MGT FUND	25,708	23,240	48,948	25,562	24,298	49,861	-912	-2%
1220 - AUTO FINGERPRINT IDENT FD	18,442	18,935	37,378	16,222	16,826	33,048	4,329	12%
1240 - CITIZEN COUNCILOR REV FND	119	119	237	137	137	274	-37	-16%
1260 - ALCOHOLISM/SUBSTANCE ABSE	28,336	28,336	56,672	28,559	28,955	57,514	-842	-1%
1280 - LOCAL HAZARDOUS WASTE FD	15,403	0	15,403	16,327	0	16,327	-923	-6%
1290 - YTH SPORTS FAC GRANT FUND	703	0	703	678	0	678	25	4%
1311 - NOXIOUS WEED CONTROL	1,900	1,715	3,616	2,022	2,098	4,119	-504	-14%
1340 - DEVLPMNT & ENVRNMNT SVCS	13,591	13,606	27,197	14,301	14,689	28,991	-1,794	-7%
1341 - DDES ABATEMENTS SUBFUND	328	328	656	483	493	976	-320	-49%
1421 - CHILD & FAM SVC FUND	7,144	7,118	14,263	6,004	6,061	12,065	2,198	15%
1431 - ANIMAL SERVICES FND	6,353	6,550	12,903	6,390	6,518	12,908	-5	0%
1432 - ANIMAL BEQUEST FND	100	100	200	140	140	280	-80	-40%
1451 - PARKS OPERATING LEVY	28,965	0	28,965	32,555	0	32,555	-3,590	-12%
1452 - OS TRAILS & ZOO LEVY SUBF	20,341	0	20,341	20,877	0	20,877	-536	-3%
1471 - HISTORCL PRSRVTN & H PRGM	479	479	958	473	493	966	-9	-1%
1561 - KC FLD CNTRL OPR CONTRACT	42,265	71,704	113,969	42,265	71,704	113,969	0	0%
1591 - KC MARINE OPER	17,621	12,233	29,854	17,621	12,233	29,854	0	0%
1800 - PUBLIC HEALTH	243,204	0	243,204	236,434	0	236,434	6,770	3%
1820 - INTERCOUNTY RIVER IMPROV	50	50	100	50	50	100	0	0%
2140 - GRANTS FUND	37,895	0	37,895	38,020	0	38,020	-125	0%
2167 - BYRNE JAG GRANT 2012	138	0	138	138	0	138	0	0%
2240 - WORK TRAINING PROGRAM	11,737	11,737	23,474	11,737	11,695	23,432	42	0%
2460 - FED HOUSNG & COMM DEV FND	18,960	18,960	37,921	19,118	19,113	38,230	-309	-1%
2464 - HOUSING OPPORTUNITY FUND	35,504	31,193	66,697	38,004	31,194	69,198	-2,501	-4%
4040 - SOLID WASTE OPERATING	111,223	112,781	224,005	111,359	112,203	223,562	442	0%
4290 - AIRPORT	17,248	17,152	34,400	18,431	17,507	35,937	-1,537	-4%
4501 - RADIO COMM OPRTNG FND	3,871	3,871	7,742	3,268	3,495	6,763	979	13%
4531 - I-NET OPERATING	2,660	2,660	5,319	2,888	3,069	5,957	-638	-12%
4611 - WATER QUALITY OPERATING	416,180	430,859	847,039	121,527	125,857	247,384	599,654	71%
4641 - PUBLIC TRANSPORTATION OP	705,333	663,578	1,368,911	670,732	693,388	1,364,120	4,791	0%
4642 - TRANS REV FLEET REPLACE	30,148	61,083	91,231	65,724	196,906	262,630	-171,399	-188%
5420 - SAFETY & WORKERS' COMP	36,489	37,463	73,952	38,010	39,515	77,525	-3,574	-5%
5441 - WWTR EQ RNT&RVLVG FD	3,159	3,198	6,357	3,272	1,888	5,160	1,197	19%
5450 - FINANCE & BUS OPERATIONS	24,974	0	24,974	27,201	0	27,201	-2,227	-9%
5471 - OIRM OPERATING FUND	6,116	4,244	10,361	6,626	5,454	12,079	-1,719	-17%
5481 - KING COUNTY GIS FUND	5,225	6,215	11,440	5,175	6,337	11,512	-72	-1%

**2013/2014 REVENUES AND EXPENDITURES
BY FUND**

FUND	REVENUES (\$000)			EXPENDITURES (\$000)			VARIANCE (\$000)	
	FY13	FY14	FY13/FY14	FY13	FY14	FY13/FY14		
5490 - BUSINESS RESOURCE CENTER	12,738	0	12,738	11,931	0	11,931	808	6%
5500 - EMPLOYEE BENEFITS PROGRAM	222,772	231,963	454,736	231,185	245,676	476,861	-22,125	-5%
5511 - FACILITIES MANAGEMENT SUB	47,930	50,035	97,965	47,732	49,582	97,313	652	1%
5520 - INSURANCE	33,457	33,929	67,385	30,750	32,170	62,920	4,466	7%
5531 - DATA PROCESSING SERVICES	59,536	59,536	119,072	63,754	65,945	129,700	-10,628	-9%
5570 - PUBLIC WORKS EQUIP RENTAL	13,026	13,364	26,389	13,193	12,705	25,898	492	2%
5580 - MOTOR POOL EQUIP RENTAL	13,392	14,129	27,521	13,600	14,447	28,046	-525	-2%
8400 - LIMITED G O BOND REDEMPT.	153,891	161,295	315,186	157,974	161,780	319,754	-4,568	-1%
8407 - HUD SEC 108 LOAN REPAYMNT	304	304	609	792	694	1,486	-877	-144%
8430 - PUBLIC TRANSPORTATION BONDS	16,992	17,017	34,009	16,992	17,011	34,003	6	0%
8500 - UNLIMITED G O BOND REDEM.	20,884	19,483	40,367	20,832	19,432	40,264	102	0%
8920 - WATER QUALITY REV BOND	0	0	0	238,226	244,424	482,650	-482,650	0%
3000 - CAPITAL IMPROVEMENT PROGRAM	804,106	359,241	1,163,347	804,106	359,241	1,163,347	0	0%
	0	0	0	0	0	0	0	0%
TOTAL COUNTY FUNDS	4,507,040	2,975,282	7,482,322	4,500,994	3,107,178	7,608,172	-125,850	-2%

Funds which have excess expenditures over revenues use fund balance (not shown in table).

2013 Revenue by Fund and Account

FUND NAME	TAXES (R3100)	LICENSES AND PERMITS (R3200)	INTERGOVERN- MENTAL PAYMENTS (R3300)	CHARGE FOR SERVICES (R3400)	FINES AND FORFEITS (R3500)	MISCELLANEOUS REVENUE (R3600)	OTHER FINANCING SOURCES (R3900)	TOTAL REVENUES
0010 - GENERAL FUND	\$ 428,366,863	\$ 3,842,408	\$ 99,087,418	\$ 118,033,395	\$ 8,577,719	\$ 17,382,944	\$ 345,000	\$ 675,635,747
0016 - INMATE WELFARE FUND	-	-	-	1,018,266	-	1,000	-	1,019,266
1030 - COUNTY ROAD FUND	64,657,526	-	28,837,169	2,132,329	11,000	473,313	333,203	96,444,540
1040 - SW POST CLOSURE LF MAINT	-	-	-	-	-	47,614	-	47,614
1060 - VETERANS RELIEF	2,648,529	-	-	196,848	-	2,100	-	2,847,477
1070 - DEVELOPMENTAL DISABILITY	2,972,018	-	2,591,312	24,555,542	-	-	102,809	30,221,681
1090 - RECORDER'S O & M FUND	-	-	515,257	983,462	-	4,172	-	1,502,891
1110 - EMERGENCY TELEPHONE E911	23,920,865	-	43,000	724,750	-	71,763	-	24,760,378
1120 - MENTAL HEALTH	2,972,018	-	162,772,763	3,451,217	-	1,360,900	-	170,556,898
1135 - MIDD	46,110,659	-	-	-	-	56,168	-	46,166,827
1141 - VETERANS AND FAMILY LEVY	8,180,868	-	-	45,349	-	11,304	-	8,237,521
1142 - HUMAN SERVICES LEVY	8,180,868	-	-	-	-	5,789	-	8,186,657
1150 - ROAD IMPROVEMENT GUARANTY	-	-	-	-	-	-	8,203	8,203
1170 - ARTS & CULTURAL DEV FUND	2,000,000	-	-	-	-	20,000	1,324,439	3,344,439
1190 - EMERGENCY MEDICAL SERVICE	57,839,279	-	1,650	12,849,583	-	2,163,630	54,000	72,908,142
1210 - SHARED SERVICES FUND	-	-	1,718,694	16,737,716	-	129,801	9,622,566	28,208,777
1211 - SURFACE WATER MGT FUND	-	-	642,215	24,223,518	-	6,000	836,299	25,708,032
1220 - AUTO FINGERPRINT IDENT FD	18,286,156	-	-	-	-	156,203	-	18,442,359
1240 - CITIZEN COUNCILOR REV FND	-	-	-	-	-	118,554	-	118,554
1260 - ALCOHOLISM/SUBSTANCE ABSE	-	-	27,807,536	528,320	-	-	-	28,335,856
1280 - LOCAL HAZARDOUS WASTE FD	-	-	9,674,931	5,707,688	-	20,861	-	15,403,480
1290 - YTH SPORTS FAC GRANT FUND	698,176	-	-	-	-	4,771	-	702,947
1311 - NOXIOUS WEED CONTROL	1,551,772	-	344,208	-	-	4,400	-	1,900,380
1340 - DEVLPMNT & ENVRNMNT SVCS	-	721,717	-	10,491,344	-	579,044	1,798,712	13,590,816
1341 - DDES ABATEMENTS SUBFUND	-	-	-	35,000	140,000	153,000	-	328,000
1421 - CHILD & FAM SVC FUND	3,852,687	-	362,000	1,152,732	-	987,697	789,283	7,144,399
1431 - ANIMAL SERVICES FND	-	2,517,899	788,476	386,496	40,869	100,500	2,519,000	6,353,240
1432 - ANIMAL BEQUEST FND	-	-	-	-	-	100,000	-	100,000
1451 - PARKS OPERATING LEVY	20,329,560	140,746	-	5,705,308	50,000	2,585,997	153,000	28,964,611
1452 - OS TRAILS & ZOO LEVY SUBF	20,329,560	-	-	-	-	11,859	-	20,341,419
1471 - HISTORCL PRSRVTN & H PRGM	-	-	-	-	-	800	478,244	479,044
1561 - KC FLD CNTRL OPR CONTRACT	-	-	42,215,387	-	-	-	50,000	42,265,387
1591 - KC MARINE OPER	-	-	17,621,406	-	-	-	-	17,621,406
1800 - PUBLIC HEALTH	-	14,731,355	135,484,735	16,987,666	-	50,082,828	25,917,465	243,204,048
1820 - INTERCOUNTY RIVER IMPROV	50,100	-	-	-	-	(100)	-	50,000
2140 - GRANTS FUND	-	-	-	-	-	37,894,889	-	37,894,889
2167 - BYRNE JAG GRANT 2012	-	-	138,366	-	-	-	-	138,366
2240 - WORK TRAINING PROGRAM	-	-	4,801,675	490,833	-	2,960,260	3,484,120	11,736,888
2460 - FED HOUSNG & COMM DEV FND	-	-	18,568,860	-	-	391,579	-	18,960,439
2464 - HOUSING OPPORTUNITY FUND	-	-	15,310,496	11,800,230	-	970,000	7,423,344	35,504,070
4040 - SOLID WASTE OPERATING	-	-	314,380	106,723,514	-	3,003,316	1,182,024	111,223,234
4290 - AIRPORT	-	-	-	3,058,305	8,000	14,182,130	-	17,248,435
4501 - RADIO COMM OPRTNG FND	-	-	-	3,641,549	-	229,573	-	3,871,122
4531 - I-NET OPERATING	-	303,599	-	-	-	2,356,033	-	2,659,632
4611 - WATER QUALITY OPERATING	-	-	-	415,042,336	-	1,137,274	-	416,179,610
4641 - PUBLIC TRANSPORTATION OP	369,411,877	26,349,058	136,024,241	169,896,910	-	3,650,766	-	705,332,852
4642 - TRANS REV FLEET REPLACE	29,325,823	-	-	-	-	822,015	-	30,147,838
5420 - SAFETY & WORKERS' COMP	-	-	-	34,807,272	-	1,681,287	-	36,488,559
5441 - WWTR EQ RNT&RVLVG FD	-	-	-	-	-	2,996,112	162,734	3,158,846
5450 - FINANCE & BUS OPERATIONS	-	-	1,472,800	23,410,661	9,500	81,500	-	24,974,461
5471 - OIRM OPERATING FUND	-	-	-	6,097,747	-	18,428	-	6,116,175
5481 - KING COUNTY GIS FUND	-	-	-	5,224,834	-	-	-	5,224,834

2013 Revenue by Fund and Account

FUND NAME	INTERGOVERN-							TOTAL REVENUES
	TAXES (R3100)	LICENSES AND PERMITS (R3200)	MENTAL PAYMENTS (R3300)	CHARGE FOR SERVICES (R3400)	FINES AND FORFEITS (R3500)	MISCELLANEOUS REVENUE (R3600)	OTHER FINANCING SOURCES (R3900)	
5490 - BUSINESS RESOURCE CENTER	-	-	-	12,738,233	-	-	-	12,738,233
5500 - EMPLOYEE BENEFITS PROGRAM	-	-	-	16,862,974	-	205,909,353	-	222,772,327
5511 - FACILITIES MANAGEMENT SUB	-	-	-	10,341,498	-	37,588,330	-	47,929,828
5520 - INSURANCE	-	-	-	-	-	33,456,706	-	33,456,706
5531 - DATA PROCESSING SERVICES	-	-	-	59,515,367	-	20,800	-	59,536,167
5570 - PUBLIC WORKS EQUIP RENTAL	-	-	96,675	1,588,765	-	10,290,855	1,049,292	13,025,587
5580 - MOTOR POOL EQUIP RENTAL	-	-	-	294,622	-	12,171,596	926,259	13,392,477
8400 - LIMITED G O BOND REDEMP.	29,101,739	-	4,695,001	3,456,495	-	63,136,789	53,500,856	153,890,880
8407 - HUD SEC 108 LOAN REPAYMNT	-	-	-	-	-	-	304,274	304,274
8430 - PUBLIC TRANSPORTATION BONDS	16,521,492	-	-	-	-	470,532	-	16,992,024
8500 - UNLIMITED G O BOND REDEM.	20,873,814	-	10	-	-	183	9,765	20,883,772
3000 - CAPITAL PROGRAM BUDGETS	-	-	-	-	-	-	804,106,218	804,106,218
Total King County 2013 Revenue	\$ 1,178,182,249	\$ 48,606,782	\$ 711,930,660	\$ 1,130,938,673	\$ 8,837,088	\$ 505,213,339	\$ 916,481,109	\$ 4,507,039,779